

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1737 - HB 2071**

February 17, 2014

**SUMMARY OF BILL:** Requires body farms in Tennessee to be owned and operated only by public or private institutions of higher education. Requires body farms to be operated solely for the purpose of anatomical study and the promotion of science. Requires the University of Tennessee and the Tennessee Board of Regents to develop best practices of the operation of body farms in Tennessee. Requires body farms to only be operated on land that has been zoned for use as a body farm by the governing body of the county or municipality where the land is located.

**ESTIMATED FISCAL IMPACT:**

**Other Fiscal Impact – Any decrease in local property tax revenue as a result of authorizing new body farms owned by public or private institutions of higher education cannot be reasonably quantified; however, any such decrease is considered permissive.**

Assumptions:

- Current body farms owned by public institutions of higher education will continue to operate.
- Currently, there are no private higher education institutions in Tennessee that own or operate a body farm.
- New body farms will be property-tax exempt. New body farms will be authorized by the local governing body. Any decrease in property tax revenue will be permissive and cannot be reasonably quantified.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/msg

**SB 1737 - HB 2071**